

**ASSEMBLY BILL**

**No. 2152**

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**Introduced by Assembly Member Duvall**

February 20, 2008

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An act to amend Section 21004 of the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

AB 2152, as introduced, Duvall. Tax: Taxpayers' Rights Advocate.

Existing law establishes the position of the Taxpayers' Rights Advocate and requires that the advocate or his or her designee, among other duties, coordinate resolution of taxpayer complaints and problems and give highest priority to reviewing and taking prompt and appropriate action, as provided, including staying action, as specified. Existing law specifies that any penalties or interest, that otherwise would accrue are not affected by the granting of a stay.

This bill would make technical, nonsubstantive changes to those provisions.

Vote: majority. Appropriation: no. Fiscal committee: no.  
State-mandated local program: no.

*The people of the State of California do enact as follows:*

- 1     SECTION 1. Section 21004 of the Revenue and Taxation Code
- 2     is amended to read:
- 3     21004. (a) The board shall establish the position of the
- 4     Taxpayers' Rights Advocate. The advocate or his or her designee
- 5     shall be responsible for coordinating resolution of taxpayer
- 6     complaints and problems, including any taxpayer complaints

1 regarding unsatisfactory treatment of taxpayers by board  
2 employees. The advocate shall report directly to the executive  
3 officer of the board.

4 (b) The advocate or his or her designee shall give highest priority  
5 to reviewing and taking prompt and appropriate action, including  
6 staying actions where taxpayers have suffered or will suffer  
7 irreparable loss as the result of board action. Applicable statutes  
8 of limitation shall be tolled during the pendency of a stay. Any  
9 penalties and interest ~~which~~ *that* would otherwise accrue shall not  
10 be affected by the granting of a stay.